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From:

Sent: Thursday, January 21, 2010 12:29 PM

To:

Cc:

Subject: RE: question

I think Corp C and Corp D are related under 1563(a)(2). Here is why:

Under 1563(e)(5), Brother's wife 1% stock ownership in Corp C is attributable to her husband ["Brother"]. Thus , Brother owns 50% of both Corp C and Corp D. And Sister owns 50% of Corp C and Corp D too. So 2 individuals [Brother and Sister] each equally own 50% of both Corp C and Corp D, and together Brother and Sister own more than 50% of these 2 corps as 1563(a)(2) requires.

Is that how you see it too?

I am assuming Brother and Brother's wife are still married and not separated [see 1563(e)(5) language where it talks about a spouse if they are not legally separated or under a decree of separate maintenance, etc].